## **Abstract**

An electrical resistance heating element has an axially elongated flat carbon fiber tow, which includes a multiplicity of continuous axially parallel carbon filaments. The tow is sandwiched between two layers of polyester sheet material and bonded to only one of the layers. The other of the layers overlies the tow in direct contacting engagement with and unconnected relation to the tow and is connected to longitudinally extending marginal portions of the one layer along transversely opposite sides of the tow. The heating element may be produced by a continuous forming process.